Docket No.: 09852/0203745-US0

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Yukio Aoki

Application No.: 10/560,171 Confirmation No.: 1361

Filed: December 9, 2005 Art Unit: 1793

For: CEMENTED CARBIDE MATERIAL FOR

SURFACE COATED GEAR CUTTING TOOL AND SURFACE COATED GEAR CUTTING

TOOL

Examiner: J. A. Hevey

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Final Office Action dated July 9, 2008, finally rejecting claims 1-4, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 3 of this paper.